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# Strategic Planning

Budgets are developed based on varying planning approaches: *tactical* (more expedient to achieve shorter term goals) and *strategic* (more in depth analysis with a focus on the long term). Each approach has its advantages. Clark County has placed more emphasis in recent years on the strategic planning approach in order to address policy changes necessitated by the Washington Growth Management Act, technology advances which universally impact the organization, and growing service demands due to an expanding population.

## County Goals

The functions of county government are largely determined by State statute. Community priorities, as conveyed and advocated by the County's elected officials, shape how these services are delivered. The framework for delivery of these services has been identified by the Board of County Commissioners and other elected officials as:

### **Partnering with citizens to maintain and enhance:**

- *Safe Communities*
- *Economic Stability*
- *Mutual Respect*

### **Safe Communities**

Neighborhood surveys over the past several years advocate for public safety above all other civic services, to ensure *safe communities*. During the past budget period, the Sheriff's Office, Vancouver Police Department, and other local law enforcement agencies successfully negotiated an ambitious intergovernmental agreement to eliminate the duplication of services wherever possible. The Law and Justice Commission advisory board, with representatives from all jurisdictions, provides coordinated implementation recommendations and policy decisions. The interlocal agreement identifies which agencies are to deliver specialized and costly services such as the SWAT Team, gang task forces, and Canine Unit.

In the Spring of 2000, the Sheriff and three Fire Districts broke ground for a new, jointly used public safety building near the County Fairgrounds. Additionally, the Administrative Board for the countywide 911 system recently approved a new interlocal agreement that effectively restructured the governance and financing of that agency. The system includes every law enforcement agency and fire district in the county.

The 0.1% Criminal Justice Act sales tax increase, enacted in 1998, costs the citizens of Clark County a nominal ten cents for every hundred dollars spent, yet provides an additional two million dollars annually for criminal justice services. These funds support staff in the Prosecutor's Office, District Court, Superior Court, Clerk's Office, the new Jail Work Center, and additional deputies. As a community grows the incidents of crime may also increase, as exemplified locally by the record number of 2,558 felony cases prosecuted by the County Attorney in 2002.

### **Economic Stability**

The goal of *economic stability* provides that decisions and policies set by Clark County support favorable economic conditions enjoyed by area residents and commercial interests. Further, an important objective includes

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ensuring that all citizens are given the opportunity to receive critically-needed services, regardless of economic status.

Governments play a major role in affecting the economic stability of a community due to the wide variety of practices and decisions implemented at the county and city levels.

Economic development in Clark County has become a primary concern due in large part to the recent slowdown in the economy, continued tax limitation measures approved by voters and the structure of the tax base in Clark County. On May 22, 2002, approximately 220 business, elected and community leaders met to take part in the 2002 Economic Development Conference. The conference, hosted by the BOCC, was dedicated to identifying factors limiting economic growth, reviewing practices and policies effecting such and partnering with other public entities, non-profit organizations and the business community to create a comprehensive economic development vision for Greater Clark County. This economic development plan will be incorporated into the Comprehensive Plan update scheduled to be completed in December 2003.

As one of many contributors, Clark County continues its partnership with other organizations to support the greater Columbia River Economic Development Council (CREDC). The CREDC, established in 1982, is a private, not-for-profit private/public organization that promotes existing business retention/expansion and the recruitment of new jobs to Clark County. Workforce development training programs are linked to the economic development strategies through CREDC. The CREDC is funded through private membership contributions and contracts for services with public entities, including Clark County.

Further, the Clark County Department of Community Services has collaborated with area communities to create a regional Human Services program. Cities and the County contribute matching funds, to leverage grant funding to augment limited funding to address the need for ever expanding services. Among other goals, this program represents long-term investment in children, and improving the lives of disadvantaged members of the community.

### **Mutual Respect**

*Mutual respect* centers on the provision of services such as law enforcement, housing, environmental services, and others, in an atmosphere of respect for citizens and between local government agencies. Clark County values the pursuit of, and reinforcement of mutual respect through such projects as the regional Human Services program, Child Abuse Intervention Center, and Gangs Reduction Task Force. Interlocal agreements between the various agencies providing criminal justice, computer, and parks/recreation services have been maintained and/or expanded in the 2003/2004 budget.

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## Challenges in Achieving Goals

### Revenues vs. Demands for Service

#### Annexation & Growth

Between 1990 and 2000, Clark County's total population increased 89%, or an additional 162,000 people to the current estimated population of 345,000. By the year 2004, conservative estimates indicate Clark County's population could well exceed 400,000.

The ratio of residents in the incorporated municipalities in the region, compared to those in the unincorporated area have remained fairly constant at 18% for the past 5 years. However, the City of Vancouver continues to engage in an aggressive annexation program, and has gained statewide recognition for their well organized annexation planning. Consequently, the City of Vancouver is now the fourth largest urbanized area in the state, and is actively seeking to expand their boundaries to become the 2<sup>nd</sup> largest city in Washington. The first priority of city annexation is to address those areas where city water and sewer services, in particular, are already being provided. Area cities cooperate with Clark County to plan for annexation, and to ensure a smooth transition in services in newly annexed areas. In the last five years, the City of Vancouver and Clark County have succeeded in clarifying service roles, eliminating duplication, combining certain services, transferring personnel and equipment, and identifying cost saving opportunities. The cooperative relationship between Vancouver and Clark County is unique throughout the state, and continued innovation is anticipated.

#### External Influences

Changes in legislation, and court interpretations often have significant financial and service-delivery implications for County government. All too often, new legislation mandates an increase in service delivery, without identifying corresponding sources of revenue. Court actions and constitutional interpretations also influence service delivery and cost, such as requirements for jail operations or probation. Citizen initiatives to limit taxes, and the cost of changing technology, are additional examples of external influences. Recent legislation in Washington which has impacted local government, includes:

- **Initiative 747** – Passed by Washington state voters in 2001; to limit the increase in property tax growth to 1% per year plus new construction. This initiative compounds the already limiting Referendum 47.
- **Referendum 47** – Passed by Washington state voters in 1997; limits property tax levy increases to the rate of inflation (as measured by the National Implicit Price Deflator); and repealed laws which allowed for stockpiling tax revenues. This reduced Clark County General Fund revenues by approximately \$1.7 million in 1999 and 2000.
- **Initiative 695** – passed by Washington state voters in November 1999; repealed the state motor vehicle, travel trailer and camper excise tax; instituted a base annual registration fee of \$30. This reduced Clark County General Fund revenues by approximately \$3.1 million in 1999 and 2000.

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- **Senate Bill 6211** – SB 6211 took effect in 1997. It allows the County to recoup cost for regional services for misdemeanor offenders. This includes the costs associated with District Court, Corrections, and Jail services.

## **Program Plans**

### **County Organization and Services Plan**

The Clark County Services Plan establishes priorities and assistance levels in the provision of *mandated, essential, discretionary, and support services*. The Plan anticipates and prepares for the changing roles and responsibilities of governments. As part of the planning process, the County organizes surveys, focus groups, workshops, meetings, information programs, and other appropriate forums to encourage and promote public participation. This input is used to evaluate programs and develop priorities for the County Services Plan.

Clark County actively reviews its organizational structures and service delivery systems to ensure they are as effective and efficient as possible. Based on a constant stream of public input, priority is given to maintaining and improving the organization's day-to-day delivery of these services.

### **Financial Plan**

The Financial Plan describes Clark County's financial condition in the context of historical analyses, as well as current internal and external policies. These conditions are then analyzed to create a six-year forecast. This six-year forecast is used to create impact analyses for funding decisions proposed during the budget development process. By placing various proposals within the forecast, final decisions are made with a more complete financial understanding.

### **Capital Improvement Plan**

The Capital Improvement Plan (CIP) is a six-year forecast and culmination of all county long-term plans. Capital projects in the CIP include land, structures, equipment, road improvements, information technology, and machinery. It also considers other factors, such as protecting capital investments, operational and other cost savings, potential of lost opportunities, flexibility in service delivery, total debt capacity, and financing strategies.

### **Government Liaison Program**

Over time, the County has gained statewide stature in its ability to anticipate and influence governmental and legislative actions that affect our citizens. This is accomplished through active representation in Washington legislative forums, coordinating organizational and multi-jurisdictional committees, and participation in the legislative process. County staff interact routinely with the Legislature and its staff, testify on behalf of County interests, and coordinate initiatives and responses at state offices in Olympia.

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The County also engages in collaborative partnerships with other local entities to produced programs of mutual interest. These programs address community needs such as protecting children, coordinating law enforcement, developing parks, funding low-income housing, and sharing information technology services.

## **Capital and Operational Requirements**

### **Juvenile Justice Center**

The expansion of the Juvenile Justice Center has been a priority for the County, as juvenile justice and detention needs continue to increase. A \$10 million bond sale funded the facility, using existing Real Estate Excise Tax (REET) resources. The expanded center was completed in December 2000.

### **Jail Industries Work Center**

In 1996, a General Obligation bond for \$5 million was issued to fund the adult Jail Work Center (JWC) facilities project. Major phases of the project have since been completed, including the work of a siting committee to assess and select an appropriate location for the minimum-security facility; and completion of an Environmental Impact Statement (EIS).

Based on the business plan that has been developed, an additional \$5.6 million bond using revenue from the existing REET, was issued in 1999. The bond proceeds were used to complete the new JWC and retrofit the existing maximum-security facility with updated technology enabling the inmates to be supervised using fewer staff. The JWC facility was completed and operational in 2002. The JWC facility includes a centralized kitchen and laundry that in addition to serving the JWC, will be used for the existing maximum-security County Jail and expanded the Juvenile Justice Center.

### **Space Needs**

Clark County's need for additional office and judicial space has been a major concern for some time. In 1996, Clark County approved a seventh superior court judge, although there were no courtroom or chambers for this judge. Since then, the county has added an eighth Superior Court judge, and District Court is requesting more judges. The reasons are:

- Clark County is the fastest growing county in the state.
- OAC recommends 15 (superior court) judges for the county – seven more than we have.
- The county has fewer judges per capita than any other county in the state.
- Clark County judges have a higher caseload than in any other county in the state.

Presently, the court does not have enough space to deploy the current compliment of judges. This is not for lack of effort. The court borrows the Franklin Center conference room on a weekly basis and even conducts hearings in chambers. This has a direct impact on citizens:

- No Unified Family Court program where one full time judge brings together dependency, juvenile issues, truancy, and parenting plans. Currently, the same family can be dealing with domestic violence in one court and divorce in another.

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- Domestic relations and civil cases are typically delayed by higher priority criminal cases.
  - Many of these cases are on their third or fourth trial-setting. This increases costs to litigants for trial preparation, and causes delays of several months each time a trial is reset.
  - Low jury trial rate.

Several independent space studies have shown that the best way to solve these problems is to dedicate the courthouse for the courts. In January of 2001 the Clark County Board of Commissioners approved the proposed Clark County Campus Development Project. The Clark County Campus Development Project included improvements to existing buildings, construction of a new public service center, and construction of a parking structure, all on County-owned property at or adjacent to the courthouse. These improvements included:

1. Remodeling the Clark County Courthouse to provide new Superior Court courtrooms, and to expand both the District Court and the County Clerk's office -- \$3,422,000.
2. Remodeling Clark County's Franklin Center Building to house the Clark County Prosecutor's Office -- \$400,000.
3. Construction of a new Clark County Public Service Center for those departments displaced from the Courthouse and the Franklin Center, and for County departments currently leasing space outside the campus -- \$22,431,000.
4. Construction of a 510-space parking garage to replace current parking (400 spaces) that will be displaced by the Public Service Center -- \$5,261,000.
5. General site improvements to facilitate pedestrian traffic between the County buildings and to parking areas -- \$2,443,000.
6. Equipment and furnishings for all building projects -- \$3,049,000.
7. Architectural, permits, and developmental fees -- \$4,061,000

The total project cost is currently estimated at approximately \$41,067,000.

Eighty percent of these costs will come from current lease expenses, rental income from the Dolle Building, parking fees, and interest earnings. The remaining 20 percent of costs will come from REET funds. This project is one of a few REET-eligible capital projects, and the only one that will generate savings instead of driving further costs.

The first phase (which included the parking garage and the impressive six-story Public Service Center) was completed at the end of 2002, and is now occupied. This new landmark in downtown Vancouver strategically locates more than 400 county employees in many different departments to provide easier access to the citizens of Clark County for a variety of services. The remodeling of the Courthouse and the Franklin Center is currently underway and should be completed in 2003.

- **Americans With Disabilities Act (ADA) Upgrades** - Federal ADA requirements have been projected to cost \$3.5 million over the five to seven years, from 1999 to 2006.

### **Technology Infrastructure**

Information Services is an integral component of County government operations. The division of Information Services (IS), under the Office of

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Budget and Information Services (OBIS), provides leadership, planning, and direct technology services to all County departments. Additionally, by working together within an interlocal agreement framework, IS is able to provide quality, cost efficient hardware and software related services to the City of Vancouver.

In the provision of comprehensive information technology services, IS implements custom systems, installs and maintains local and area wide networks, provides Internet and Intranet infrastructure, PC support, central computer operations, data administration, work flow analysis, and a centralized Help Desk. IS may become more of a regional technology provider through contracts or interlocal agreements with other municipalities in Clark County.

Clark County will soon be upgrading its' PC operating systems from NT 4.0 to Windows 2000, as will many organizations throughout the country. This will ensure that Clark County stays current with the rapid pace of PC productivity enhancements.

Additionally, Microsoft has initiated an Enterprise Agreement that allows users, such as the County, to prorate payment for Windows 2000 and the related new Office 2000 products over a period of 2 years. By implementing this agreement in 2001, the County will save over \$200,000 in software costs that would be incurred if we were to purchase new packages one-by-one. The revenue for these upgrades will be recouped from the Technical Equipment Repair and Replacement (TER&R) rate charged to each department based on the number of PCs and laptops in the inventory. The budgeted rate for replacement costs in 2003/2004 is \$1,003 per PC.

The County has also been aggressively replacing legacy systems, some over 20 years old, to new state of the art systems. The first phase, completed at the end of 2002, the General Ledger system was converted to an Oracle based platform. The Human Resources/Payroll system will be replaced during the 2003/2004 biennium.

### **General Infrastructure**

The County faces a backlog of infrastructure needs -- roads, parks, water quality and flood control. Road Fund revenues have been reduced by annexations, parks acquisition and demands from private development. Important, or federally mandated water quality and flood control projects lack needed funding. The "concurrency mandates" under the Growth Management Act, and Clark County's expanding population contribute to the necessity of addressing burgeoning infrastructure needs. Solutions to these issues are, all too often, complex and controversial. Suggested solutions have included an additional gas tax, establishment of utility districts, and cutting services. Others suggest changing concurrency and land acquisition standards. The County Public Works department is primarily responsible for implementing the infrastructure program; in 2003/2004, there is over \$65.1 million budgeted for capital improvement projects.

### **Staffing**

In 2001/2002, the County adopted an FTE growth policy that limits FTE growth to 2% per annum. The 2003/2004 biennial budget further restricts

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FTE growth for new unfunded positions to zero. Exceptions include grant funded positions or consolidations. A net increase in staff across all funds, totaling 151.6 FTEs was approved in the 2003/2004 budget. The majority of the increase (128 FTEs) is attributed to the consolidation of the Southwest Washington Health District into the county as the Health Department. Growth within all other departments across funds meets the FTE growth policy established.

### Service Levels

Major programmatic enhancements funded in the 2003/2004 budget to support service improvements include:

- An aggressive transportation improvement program.
- Maintained existing funding for Parks Maintenance to allow greater accessibility to all citizens of Clark County.
- An enhanced, collaborative Regional 911/ Dispatching System.
- Increased support for Information Technology to fund local area networks, hardware replacements, and major software systems.
- Construction of a new downtown County Campus.
- New Drug Court operations, and related law and justice operations.
- Funding for an Economic Development program through the extension of the “second” one-quarter percent Real Estate Excise Tax.

### County Services Plan

Ultimately, it is the Board of County Commissioners who, through the budget and planning process, must balance limited fiscal resources with needs identified by the community, requirements of other elected officials, state and federal mandates, and their own values.

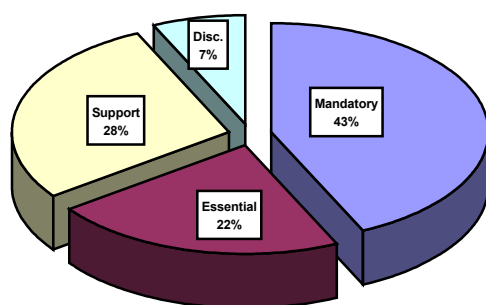
County expenditures are categorized as Mandatory or Mandated Services, Essential, Discretionary and Basic Support. Each category of expenditure can then be considered within the applicable scope of *Regional Multi-County*, *Regional Countywide*, *Local Urban*, *Local Rural*, or *Internal*. Used in concert, these interdependent approaches keep the County focused on primarily funding essential, mandated programs that are regional in nature.

### Program Purpose

Programs and services fall into one of four Purpose categories:

- **Mandated Services** are those which are required by State or Local statutes. The Sheriff, as an example, is mandated to "hold prisoners."
- **Essential Services** are established to meet a critical public need. Such needs relate to community health and safety. Law enforcement and the Health District are examples.
- **Support Services** provide administrative, logistic, technical, or personnel support, to other local governments or internal departments.
- **Discretionary Services** are all other services that may be justifiable under a variety of circumstances. Examples of justification for these programs include: clear public need exists, there is no duplicate service provider, service can be controlled by the County, or the County is the most cost-effective provider.

**2003/2004 Budget by Purpose**





### Budget Summary by Purpose

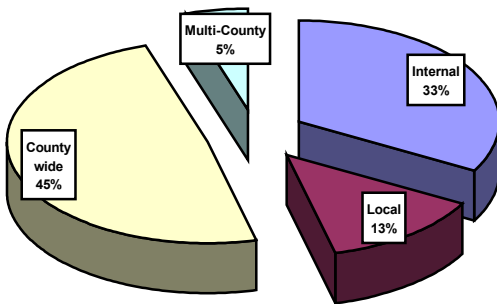
Purpose	1999/2000	2001/2002	2003/2004
<b>Mandated</b>	226,513,336	240,563,660	281,234,828
<b>Essential</b>	118,701,289	147,318,801	145,341,305
<b>Support</b>	190,928,407	204,806,146	47,625,133
<b>Discretionary</b>	24,845,425	23,248,761	185,882,858
<b>Total</b>	560,988,458	615,937,368	660,084,124

### Program Scope

Programs and services can also be described by their geographic scope. This is divided into five categories:

- **Multi-County** regional services are provided in cooperation with more than one county to areas inside and outside Clark County. The Health District is an example.
- **Countywide** regional services are those the County delivers to all its citizens, inside or outside of city limits. They provide equal service levels regardless of location in the community. Juvenile justice, property appraisal, and elections are examples of Mandated Regional Services. The County, in cooperation with cities, may take the lead in delivering non-mandated services countywide. This can ensure consistent standards, performance, or service delivery methods across jurisdictions. It may also provide coordination for critical services delivered in multiple jurisdictions like Emergency Communications (911), Emergency Services, and Medical Services.
- **Local** urban services are provided by cities in localized urban areas, at levels which may vary according to each jurisdiction. The County may function as a coordinating and planning body, or as the provider of some local services. Whereas *Local* rural services *are* delivered only to citizens in the unincorporated areas, at levels which are typically lower than those available in urban incorporated areas. Law enforcement, Parks and Roads are examples.
- **Internal** services and programs are delivered within a department or within the County organization, to support other programs. Most internal services are internal billings for services provided between departments.

2003/2004 Budget by Scope



### Budget Summary by Scope

Scope	1999/2000	2001/2002	2003/2004
<b>Internal</b>	206,493,180	233,905,807	211,611,456
<b>Local</b>	84,114,432	83,030,777	93,353,362
<b>Countywide</b>	239,462,563	258,644,994	297,561,883
<b>Multi-County</b>	30,918,282	40,355,790	57,557,423
<b>Total</b>	560,988,457	615,937,368	660,084,124

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## The Budget as a Reflection of Policy

What a county deems most important will govern the way it spends available funds. Policy directives are established by the Board of County Commissioners and other County elected officials. Within that context, the County will first fund mandated services and the indirect services necessary to support them. Mandated services are those direct services required by federal or state law.

The County next considers essential services, and the indirect services necessary to support them. Essential services are direct services necessary for community safety or health.

Discretionary services receive consideration after mandated and essential service levels are set. Discretionary services are warranted when there is clear public need and no other service provider exists.

In addition to the categories above, County policy places emphasis on the scope of services, with priority going to those programs that are regional in nature.

## Objectives

The 2003/2004 budget is based on the Board of County Commissioners' policies and the plans of County departments. Plans to implement these policies all conform to the following overriding objectives:

**Objective 1:** To support the priorities of long-range and operational plans.

- The County continues to prioritize regional mandated and essential programs before considering discretionary services.
- The County pursues fiscally-responsible agreements to promote the interests of the citizens of Clark County.
- The County supports contracts to provide local urban services, for specified time periods, based on their full costs.

**Objective 2:** To ensure growth in programs is consistent with projected revenues.

- Most baseline budget increases are limited to allowance for salaries and benefits.
- The Board of County Commissioners consider budget adjustments only to the extent that reductions are made in other program areas or new revenues are approved.
- Adequate levels of matching and operating funds are adopted before grant funds are accepted.
- Reduce targeted programs when operating revenues are insufficient to meet operating expenses.

**Objective 3:** To maintain a stable and healthy financial foundation.

- Adequate reserves are maintained in all funds.
- Enterprise funds have adequate fee structures to fully support proposed budgets.

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- Fee structures are examined and modified to ensure that adequate fees cover increased costs of services, or services will be reduced.
  - Fee structures are examined and modified to ensure that services provided are, in the aggregate, commensurate with the fees that are charged.
  - The County implements its authority under SB6211 to charge cities for cost of misdemeanants.
  - The County encourages service agreements with municipalities that result in savings for the citizens.
  - Plan strategically for innovative ways of providing services more cost-effectively and efficiently.

**Objective 4:** To respond to critical service demands, and community priorities.

- Priority is given to budget adjustment requests that respond to the most critical increases in demand for services.
- Priority is given to budget adjustment requests that support multi-departmental functions.
- Recommendations are made for targeted reductions or for new revenues to support the most critical budget adjustment requests.
- Budget adjustment requests that mitigate staffing increases are encouraged including requests for new technology.
- Reduce local services that are provided by the respective cities due to annexations or incorporations.

**Objective 5:** To support the priorities of the Capital Improvement Plan.

- Funding for the capital construction costs of the Juvenile Justice Center is a top priority.
- Transportation projects in the six-year Transportation Improvement Plan are funded, consistent with available revenues.
- Adequate reserves for major maintenance of all facilities is sustained.
- Capital projects older than three years are re-evaluated before carrying them forward into the 2003/2004 budget.

## **The Budget Process**

### **Legal Framework**

State law establishes the general requirements of Clark County's budget process. State budget law (RCW 36.40) requires the County Auditor to initiate the budget process on or before the second Monday in July, by requesting budget estimates for the ensuing year from each County department. By statute, the estimates must be filed on or before the second Monday in August. The Auditor is required to present a compilation of these estimates, including revenue projections, to the Board of Commissioners on or before the first Tuesday in September. A compilation of submissions is then prepared, and copies are made available to the public. The Board of Commissioners must schedule a hearing on the budget for the first Monday in October or, if the Board so chooses, the first Monday in December. (If the hearing is scheduled in December, the Board may change the other dates in the process accordingly.) The budget hearing

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may be continued from day to day for no more than five days. At the conclusion of the hearing, the Board of Commissioners adopts the budget.

## **The Biennial Budget**

The Biennial Budget is produced in three phases.

- **Phase 1 - The Submitted Budget.** The submitted budget is a summary of department requests for resources to support their service requirements. It includes all budget adjustments requesting changed levels of resources. It is developed and reported at a line item level of detail with summaries at programmatic, departmental, and functional levels.
- **Phase 2 - The Recommended Budget.** This is the submission of the County Administrator's budget recommendations to the Board of County Commissioners. This is a balanced budget that prioritizes approval of budget adjustment requests based on the above criteria and is summarized at the program level.
- **Phase 3 – The Adopted Budget.** The adopted budget is the budget as approved by the Board of County Commissioners. It is adopted at the fund and department level.

## **Community Involvement**

The Board of Commissioners has established specific objectives for community involvement. These include:

- To use a variety of informational techniques that help increase the community understanding of Clark County government and services.
- To continue public opportunities for meaningful input to our planning and budget process.
- To create opportunities for active involvement, in order to increase collaboration with some decisions.
- To create opportunities for consensus decisions with some programs or initiatives.

In implementing these directives, County management pursued the following as a part of the 2003/2004 budget process:

- Public meetings with elected officials and heads of departments.
- Staff completed briefings to local newspapers regarding the recommended budget and process.
- The Administrator's *2003/2004 Recommended Budget* was distributed in November.
- A public meeting with elected officials and the Board of Commissioners was open to the community and televised.
- Public hearings were conducted for citizens to address the Board directly.
- Citizen groups were convened and empowered to recommend actions on a variety of specific issues ranging from road plans to park acquisitions.

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## **2003/2004 Budget Responsibilities**

The Office of Budget and Information Services is responsible for the budget process. This Office was formed through a cooperative agreement between the Clark County Auditor and the Board of Commissioners. Until it was formed, the annual budget process was administered by the Auditor's Office.

The Auditor retains overall responsibility and authority as the Chief Financial Officer of the County. The Auditor also complies with the basic legal requirements relating to budget responsibilities.

Elected officials and department directors are responsible for preparing and submitting their budget requests to the OBIS according to a published schedule. Officials have the opportunity to explain their budget requests to the County Administrator prior to publishing the recommended budget. Additionally, officials have discretion to address the Board of Commissioners during the public hearing process. After budget adoption, officials are required by law to maintain spending within the limits of the adopted budget.

## **Budget Amendments**

Over the course of the fiscal period, due to unforeseen issues, it is sometimes necessary to request additional budget expenditure authority. Requests to amend the budget are submitted to the County Administrator for review prior to being presented to the Board for approval. Supplemental appropriations, which change departmental budgets, require a public hearing prior to approval. Notice of the supplemental appropriation hearings are advertised for two weeks prior to the hearing. At the hearing, members of the public may testify regarding the supplemental appropriation. At the conclusion of the hearing, the Board votes to approve or disapprove the supplemental appropriation.

Budget transfers, which shift funds within a department's budget, may be approved by the County Administrator throughout the year upon the presentation of the request.

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## Budget Schedule

The following table displays the general timing of planning and budget activities as administered by the OBIS.

Budget Schedule	
Activity	Timing
<b>Year 1</b>	
Load current biennium budget to general ledger	Early January
Write and publish annual budget document for current biennium	January through March
Capital Carryforward and Omnibus supplementals	February through March
Forecast revenues	March through July
Perform longrange planning activities for next period's budget	June through September
Assess community priorities	May through October
Preparation for biennial budget readoption supplemental	September through November
Public hearing on readoption of biennial budget adoption by BOCC	Tuesday of first full week of Dec.
<b>Year 2</b>	
Updating and monitoring of performance measures	January through March
Financial forecasting and planning	March through July
Calculate baseline budgets	July
Train departments for new budget	July
Assist departments with budget development	July to mid-September
Elected officials meet with BOCC for budget planning	Mid-August
Departments submit budget requests	Mid-September
Publish budgets submitted by departments	Early to mid-October
Departments meet with budget office re: submitted budgets	Mid- to late October
Recommended Budget to Board	Mid-November
Publish Recommended Budget	Mid-November
Elected officials and Dept Heads meet with BOCC re: Recommended Budget	Mid- to late November
Public hearings and budget adoption by BOCC	First full week of December
Publish adopted line item budget	Late December

## GFOA Award

The Government Finance Officers Association of the United States and Canada (GFOA) gave the **Clark County 2001/2002 Biennial Budget** document an award for *Distinguished Presentation*. Additionally, the **Clark County 2001/2002 Biennial Budget** document received a designation as an “*Outstanding Communications Device*”. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting the **Clark County 2003/2004 Biennial Budget** to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

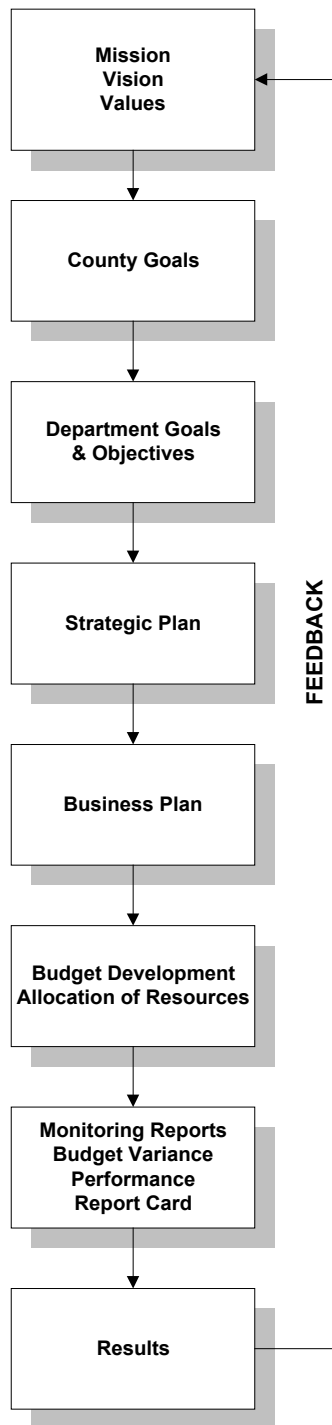
**Clark County  
Washington**

For the Biennium Beginning  
**January 1, 2001**

*Samuel H. Hume*  
President

*Jeffrey R. Emerson*  
Executive Director

# Measuring Performance



“How are we doing?” and “how do we know how well we are doing” are questions County departments periodically ask themselves. In response, the Office of Budget and Information Services has been leading an initiative to develop management reporting tools to answer these very questions. The creation of a *performance measurement management system* was introduced during the 1997 budgetary process.

## The Performance Measurement Plan

The results of an organization’s efforts, and the measurement of those results, are integral elements of a successful planning cycle. Measurement of performance and consideration of results occurs at the individual department and program levels. The process involves comparison of expected to actual performance. Clark County is currently revisiting its *Mission*; its *Vision* of future desired state; and a description of what is important, its *Values*; major aspects of the planning cycle. These drive County-wide and department-specific goals, objectives, strategic and business plans, budget development and monitoring, via result-based performance measures. Feedback or outcomes then become part of the cyclical nature of this process.

Clark County has identified the following elements in its performance management system relative to most departments’ programs. These are customized by program to support department goals. The actual performance measures are listed by specific department programs in the Function section.

- **Demand Indicators** - quantifiable items driving a department’s volume of work; e.g., number of service requests, number of applications received.
- **Workload Measures** - output measures of the amount of work performed or the amount of services delivered.
- **Efficiency Measures** – a measure of the relationship between work performed and resources required to perform them.

## Performance Measures

Elements being considered as part of the 2003/2004 biennial budget and planning process, fall within these categories:

- **Efficiency Measures** - further development and refinement of measures that identify the relationship between work performed and the resources required to perform them.
- **Outcome Measures** - measures the effectiveness of outputs.

## Evaluation

The ultimate objective in our *performance measurement management system* is to provide a mechanism to aid management and staff in their effort to achieve results. This is a report card that provides county government information about the results of its activities. Over time, systematic evaluations provide trend information on certain results-based indicators that impact County citizens.